

In the Claims:

Please amend claim 1 and add new claim 11 as follows:

1. (Currently amended) A current-perpendicular-to-the-plane structure magnetoresistive element comprising:

a lower portion of a magnetoresistive film extending over a surface of a lower electrode layer by a first width in a lateral direction;

an upper portion of the magnetoresistive film extending over a surface of the lower portion by a second width smaller than the first width in the lateral direction;

an upper electrode layer contacting an upper surface of the upper portion of the magnetoresistive film;

insulators contacting a lower surface of the upper electrode layer and located adjacent the upper portion on the surface of the lower portion in the lateral direction so as to establish a narrow path for electric current between the lower portion of the magnetoresistive film and the upper electrode layer; and

domain control magnetic layers sandwiching the upper portion of the magnetoresistive film in the lateral direction, said domain control magnetic layers spaced from the upper portion by the insulators.

2. (Previously presented) The current-perpendicular-to-the-plane structure magnetoresistive element according to claim 1, wherein said insulators are magnetic.

3. (Original) The current-perpendicular-to-the-plane structure magnetoresistive element according to claim 1, wherein said upper portion of the magnetoresistive film includes a free magnetic layer.

4-9. (Cancelled)

10. (Previously presented) The current-perpendicular-to-the-plane structure magnetoresistive element according to claim 2, wherein said insulators are made of an alloy of Co- γ Fe₂O₃.

11. (New) The current-perpendicular-to-the-plane structure magnetoresistive element according to claim 1, wherein thickness of the insulators is equal to a thickness of the upper portion in a direction of current.